

**Introduced by Senator Fuller**

February 21, 2014

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An act to amend Section 6007.5 of the Revenue and Taxation Code, relating to taxation.

**LEGISLATIVE COUNSEL'S DIGEST**

SB 1448, as introduced, Fuller. Sales and use taxes.

The Sales and Use Tax Law imposes a tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state. That law includes as a retail sale, a sale of tangible personal property to a contractor or subcontractor for use in the performance of construction contracts with the United States.

This bill would make technical, nonsubstantive changes to those provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 6007.5 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 6007.5. A sale of tangible personal property to a contractor or
- 4 subcontractor for use in the performance of contracts with the
- 5 United States for the construction of improvements on or to real
- 6 property in this ~~State~~ *state* is a retail sale. The gross receipts from

- 1 ~~such a~~ *that* sale or the sales price of property so sold shall be
- 2 included in the measure of the taxes imposed by this part.